



Docket No.: 260742US26PCT



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COMMISSIONER FOR PATENTS  
ALEXANDRIA, VIRGINIA 22313

RE: Application Serial No.: 10/511,440  
Applicants: Akinobu KAKIMOTO, et al.  
Filing Date: OCTOBER 25, 2004  
For: PROCESSING DEVICE USING SHOWER  
HEAD STRUCTURE AND PROCESSING  
METHOD  
Group Art Unit: 1792  
Examiner: STOUFFER, KELLY M.

SIR:


Attached hereto for filing are the following papers:

**APPEAL BRIEF WITH APPENDICES**

In the event any variance exists between the amount enclosed and the Patent Office charges for filing the above-noted documents, including any fees required under 37 C.F.R. 1.136 for any necessary Extension of Time to make the filing of the attached documents timely, please charge or credit the difference to our Deposit Account No. 15-0030. Further, if these papers are not considered timely filed, then a petition is hereby made under 37 C.F.R. 1.136 for the necessary extension of time.

Respectfully submitted,

OBLON, SPIVAK, McCLELLAND,  
MAIER & NEUSTADT, P.C.



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